14th December 1923]

## TAXATION.

## Fresh taxation.

- 50 Q.—Mr. S. Satyamurti: Will the hon. Member for Finance be pleased to state whether the Government have any proposals of fresh taxation for the next financial year?
  - A.—As at present advised, the Government hope that it will not be necessary to introduce fresh taxation next year.

## II

## MOTIONS FOR REAPPROPRIATION FOR 1923-24.

Mr. S. Satyamurti:—"I would like to raise a point of order, Sir, if I may, or rather two points of order, if you will kindly allow me to do so."

The hon the. DEPUTY PRESIDENT: - "Yes."

Mr. S. Satyamurti:—"My first point of order, Sir, is this: that no Motion for a grant of money by this House can be made except on a Message from His Excellency the Governor, which Message, according to the terms of the Government of India Act, should be communicated to this Council under section 72-D (2) (c) which runs thus:

'No proposal for the appropriation of any such revenues or other moneys for any purpose shall be made except on the recommendation of the Governor, communicated to the Council.'

"Now, I would respectfully invite you, Sir, to turn to Standing Order No. 69 under which communications from the Governor to the Council are made. Standing Order No. 69 says:

'Communications from the Governor to the Council are made -

- (1) by a speech; and
- (2) by a written message.'

"As far as I see at present, Sir, subject to correction by the Treasury Bench, I see no communication from the Governor, either by a speech, or by a written message. I may invite your attention, Sir, to the Message remitting the Religious Endowments Bill back to us when a Message was read to this Council by the hon. the President signed by His Excellency Lord Willingdon. I, therefore, put it to you, Sir, as a point of order that this Motion, which my hon. Friend the Law Member wants to make, is out of order in the absence of a communication from the Governor which, if I may say so respectfully, according to the terms of the Government of India Act, must be communicated to this Council, and that communication can be only by a speech, or by a written message; and I have no doubt, Sir, that it does not require any stretch of interpretation of language to say that the speech can be made only by His Excellency the Governor, or that a written message can only be written or signed by him. I do not think that Parliament contemplated the idea, when they gave this power to the Governor, that His Excellency should be allowed to delegate it to the Members of his Cabinet. I, therefore, suggest, Sir, that it is a very important matter which will have to be very carefully considered—as I have no doubt it will be—and a ruling given. I suggest, therefore, that this Motion is wholly out of order."

The hon. Mr. C. P. Ramaswami Ayyar:—"Mr. Deputy President, though it is a point of order and the decision of this question is entirely vested in you, I take it that you will permit me to offer a few remarks."